



Gabriel S. Meyer  
Assistant General Attorney

223549

September 8, 2008

**Via Electronic Filing**

The Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

**Re: Proposed Abandonment of the Flanigan Industrial Lead from M.P. 338.33 near Flanigan, Nevada to M.P. 360.10 near Wendel, California, a total distance of 21.77 miles in Washoe County, Nevada and Lassen County, California; and of the Susanville Industrial Lead from M.P. 358.68 to M.P. 359.25 near Wendel, California, a Total Distance of 0.57 Miles in Lassen County, California; STB Docket Number AB-33(Sub-No.230X)**

Dear Secretary Quinlan:

This letter responds to Robert Alan Kemp's August 29, 2008 request to extend the Offer of Financial Assistance ("OFA") filing period in the above-referenced matter.

Pursuant to Mr. Kemp's request, Union Pacific Railroad Company ("UP") is willing to extend the OFA filing period until September 14, 2008. UP will not, however, agree to any further extensions of the OFA filing period. According to information provided by United Parcel Service, as of September 5, 2008, Mr. Kemp's designated addressee received the financial information requested from UP.

Sincerely,

Gabriel S. Meyer

cc Robert Allen Kemp